



U.S. Department of Commerce
BUREAU OF THE CENSUS

GT82 No. 4

Issued April 1983

Quarterly Summary of Federal, State, and Local Tax Revenue

October—December 1982

Tax collections of Federal, State, and local governments totaled \$670.6 billion during the 12 months ended with December 1982, an increase of 0.2 percent over the amount collected during the 12 months ended December 1981. Federal tax collections were \$396.7 billion, down 4.4 percent during this period. State tax collections totaled \$165.1 billion, up 4.8 percent during this period, and local government taxes amounted to \$108.8 billion, an increase of 12.5 percent. Table A provides a summary by type of tax for the 12 month periods ending December 1982 and December 1981.

During the fourth quarter of calendar 1982, collections of Federal, State, and local taxes amounted to \$162.8 billion.

Compared to the corresponding quarter of 1981 this is a decrease of \$6.4 billion or -3.8 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2 and State and local government amounts are shown in table 3.

Table 5 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 5 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month Federal, State and Local Tax Collections: December 1982 and 1981

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent change
	1982	1981	
Total.....	\$670,646	\$669,160	.2
Individual income.....	348,983	338,849	3.0
Corporation net income.....	57,495	76,162	-24.5
Property.....	86,811	76,341	13.7
Customs, general sales and gross receipts...	70,597	67,273	4.9
Motor fuel.....	15,461	14,862	4.0
Alcoholic beverage sales.....	8,355	8,566	-2.5
Tobacco product sales.....	6,735	6,633	1.5
All other.....	76,209	80,475	-5.3

Note: Because of rounding, detail may not add to totals.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Postage stamps not acceptable; currency submitted at sender's risk. Remittances from foreign countries must be by international money order or by a draft on a U.S. bank. Annual subscription \$9.00 (\$11.25 for foreign mailing), single issue \$2.25 (\$2.85 for foreign mailing).

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctuations in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$68.7 billion during the fourth quarter

Table B. Seasonally Adjusted State and Local Tax Collections, Fourth Quarter 1982 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)		Percentage change, tax collections in 4th quarter 1982 from--		
	1982		1981	3d quarter 1982	4th quarter 1981
	4th quarter	3d quarter			
Total.....	\$68,701	\$69,309	\$66,035	-0.9	4.0
Property.....	21,320	21,968	20,247	-3.0	5.3
Other than property.....	47,381	47,341	45,788	0.1	3.5
General sales and gross receipts.....	15,735	15,460	15,028	1.8	4.7
Individual income.....	13,425	13,252	12,673	1.3	5.9
Corporation net income.....	3,192	3,581	3,683	-10.9	-13.3
Motor fuel.....	2,763	2,683	2,599	3.0	6.3
Motor vehicle and operators' licenses	1,796	1,801	1,644	-0.3	9.3
Other.....	10,470	10,564	10,161	-0.9	3.0
BY LEVEL OF GOVERNMENT					
State.....	42,225	41,772	40,623	1.1	3.9
Local.....	26,806	27,653	25,441	-3.1	5.4

of calendar 1982. This is a -0.9 percent decrease from the \$69.3 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table 4 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1977, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through fourth quarter 1982. These factors are presented in Appendix B for the period 1977 through fourth quarter 1982.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

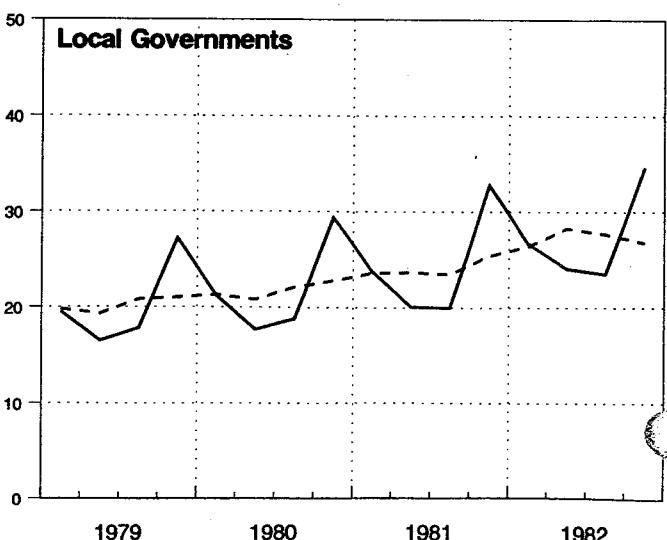
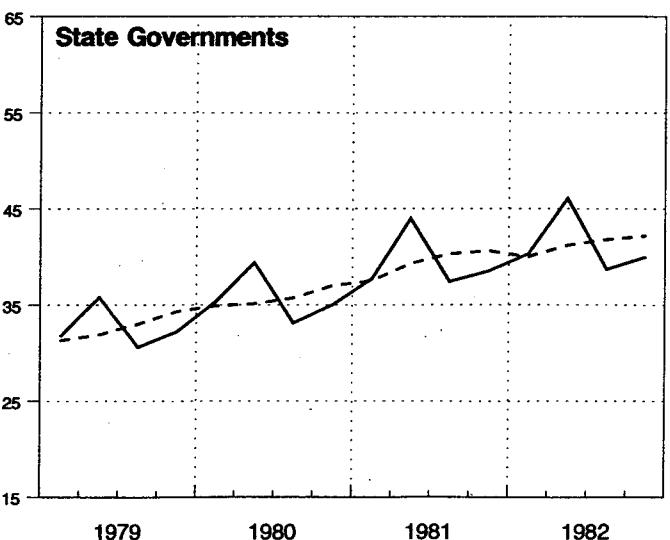
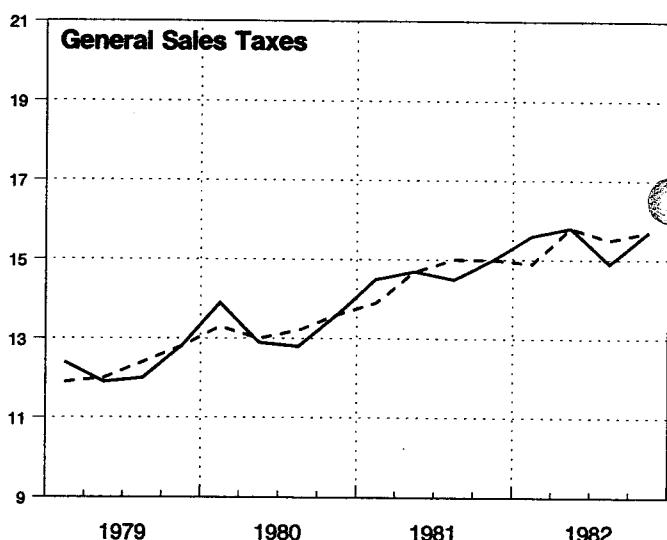
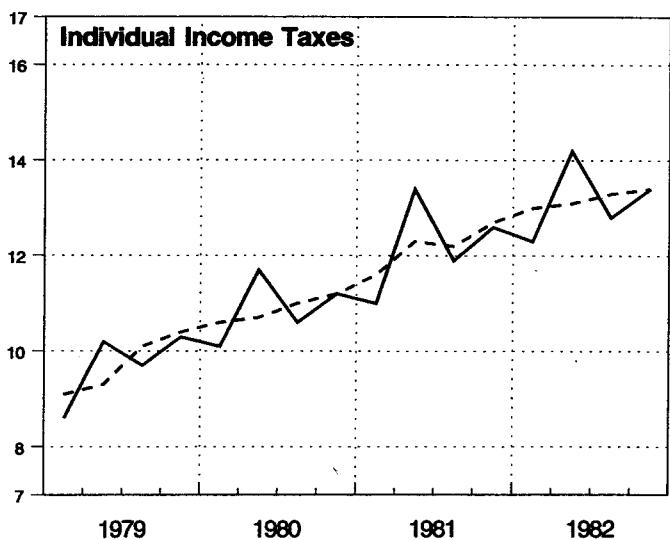
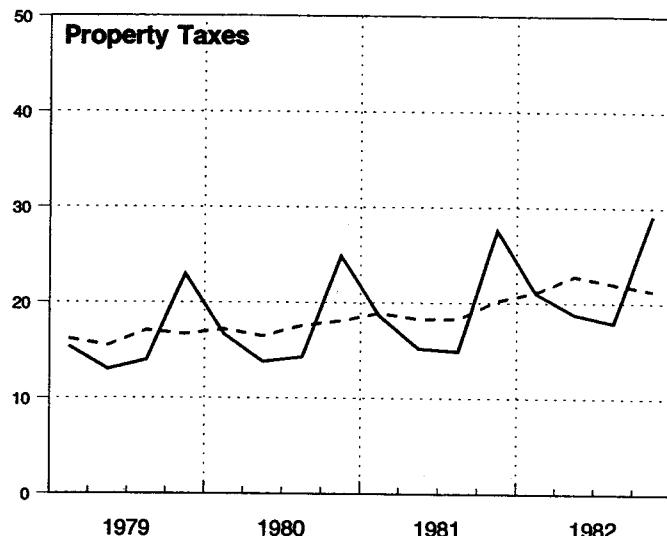
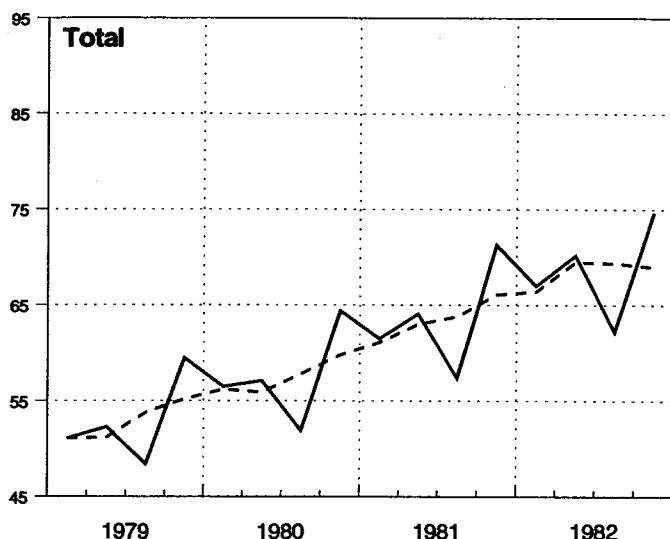
The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1982 and State Government Finances in 1981. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1980-81.

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1979 to 1982 (in Billions of Dollars)**

— Actual tax collections
- - - Seasonally-adjusted tax collections



Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to-quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1977, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 74 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, D.C. 20233 (301/763-5121).

Table 1. National Totals of Federal, State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter of 1982 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1982:											
4TH QUARTER ¹ . . .	162 848	88 220	74 628	81 627	9 504	29 143	17 800	3 830	1 721	2 098	17 125
3D QUARTER . . .	160 129	97 950	62 179	90 290	10 000	17 861	17 137	3 972	1 778	2 213	16 878
2D QUARTER . . .	188 042	117 891	70 151	97 686	23 774	18 849	17 928	3 922	1 662	2 115	22 106
1ST QUARTER . . .	159 627	92 655	66 972	79 380	14 217	20 958	17 732	3 737	1 574	1 929	20 100
1981:											
4TH QUARTER . . .	169 213	97 949	71 264	82 784	15 084	27 602	17 333	3 903	1 668	2 116	18 723
3D QUARTER . . .	162 396	105 042	57 354	88 793	14 917	14 900	16 795	3 862	1 720	2 304	19 105
2D QUARTER . . .	190 110	125 974	64 136	96 282	31 148	15 226	16 753	3 547	1 706	2 082	23 366
1ST QUARTER . . .	147 441	85 698	61 543	70 990	15 013	18 613	16 392	3 550	1 539	2 064	19 280
1980:											
4TH QUARTER . . .	153 187	88 800	64 387	76 939	14 419	24 858	15 412	3 795	1 672	2 008	14 084
3D QUARTER . . .	143 307	91 392	51 915	76 881	15 131	14 345	14 726	3 637	1 647	2 254	14 686
2D QUARTER . . .	163 956	106 657	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014
1ST QUARTER . . .	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796
1979:											
4TH QUARTER . . .	139 014	79 553	59 461	68 176	15 515	23 008	14 668	3 867	1 450	2 089	10 240
3D QUARTER . . .	128 185	79 828	48 357	67 338	15 527	14 028	13 979	3 711	1 817	2 219	9 566
2D QUARTER . . .	153 716	101 389	52 327	75 347	31 298	13 088	13 902	3 721	1 553	1 942	12 865
1ST QUARTER . . .	118 380	67 237	51 143	55 051	16 022	15 422	14 276	3 767	1 447	1 946	10 449
1978:											
4TH QUARTER . . .	124 336	70 478	53 858	57 686	15 259	21 374	13 452	3 867	1 485	2 075	9 138
3D QUARTER . . .	117 660	72 017	45 843	59 005	14 832	13 975	12 842	3 903	1 683	2 167	9 453
2D QUARTER . . .	138 536	87 279	51 257	63 225	28 525	14 776	12 740	3 599	1 609	1 979	12 083
1ST QUARTER . . .	102 637	55 290	47 347	43 965	14 014	14 869	12 584	3 543	1 584	2 049	10 029
12 MONTHS ENDING											
DECEMBER 1982 . . .	670 646	396 716	273 930	348 983	57 495	86 811	70 597	15 461	6 735	8 355	76 209
SEPTEMBER 1982 . . .	677 011	406 445	270 566	350 140	63 075	85 270	70 139	15 534	6 682	8 373	77 814
JUNE 1982 . . .	679 288	413 537	265 741	348 643	67 992	82 309	69 788	15 424	6 624	8 464	80 033
MARCH 1982 . . .	681 346	421 620	259 726	347 239	75 366	78 686	68 613	15 049	6 668	8 431	81 294
DECEMBER 1981 . . .	669 160	414 863	254 397	338 849	76 162	76 341	67 273	14 862	6 633	8 566	80 475
SEPTEMBER 1981 . . .	653 134	405 714	247 420	333 004	75 497	73 597	65 352	14 754	6 637	8 458	75 835
JUNE 1981 . . .	634 045	392 064	241 981	321 092	75 711	73 042	63 283	14 529	6 564	8 408	71 416
MARCH 1981 . . .	607 891	372 947	234 944	305 051	75 665	71 570	61 259	14 518	6 473	8 291	65 064
DECEMBER 1980 . . .	589 908	360 028	229 880	295 554	77 222	69 615	60 510	14 624	6 564	8 239	57 580
SEPTEMBER 1980 . . .	575 735	350 781	224 954	286 791	78 318	67 765	59 766	14 696	6 342	8 320	53 736
JUNE 1980 . . .	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616
MARCH 1980 . . .	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467
DECEMBER 1979 . . .	539 298	328 007	211 288	265 912	78 362	65 546	56 825	15 066	6 267	8 196	43 121
SEPTEMBER 1979 . . .	524 617	318 932	205 685	255 422	78 106	63 912	55 609	15 066	6 302	8 182	42 018
JUNE 1979 . . .	514 292	311 121	203 171	247 089	77 411	63 859	54 472	15 258	6 168	8 130	41 905
MARCH 1979 . . .	499 112	297 011	202 101	234 967	74 638	65 547	53 310	15 136	6 224	8 167	41 123

Note: Because of rounding, detail may not add to total.

¹Amounts shown are preliminary.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter of 1982 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverage ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1982:											
4TH QUARTER ³ . . .	88 220	68 230	7 023	2 110	1 145	639	1 361	485	5 012	1 544	671
3D QUARTER . . .	97 950	77 446	7 169	2 227	1 265	685	1 500	479	4 456	1 900	823
2D QUARTER . . .	117 891	83 521	19 133	2 177	1 236	612	1 359	471	6 031	1 940	1 411
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 218	589	1 226	576	5 816	2 268	1 069
1981:											
4TH QUARTER . . .	97 949	70 140	12 230	2 357	1 215	653	1 368	549	6 791	1 883	763
3D QUARTER . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4TH QUARTER . . .	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3D QUARTER . . .	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2D QUARTER . . .	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1ST QUARTER . . .	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
1979:											
4TH QUARTER . . .	79 553	57 845	12 842	1 912	1 284	495	1 447	746	926	1 469	587
3D QUARTER . . .	79 828	57 642	13 020	1 957	1 268	834	1 600	711	451	1 430	915
2D QUARTER . . .	101 389	65 172	26 810	1 967	1 246	564	1 266	653	998	1 296	1 417
1ST QUARTER . . .	67 237	46 430	12 729	1 838	1 318	555	1 322	745	522	1 360	418
1978:											
4TH QUARTER . . .	70 478	48 597	13 118	1 926	1 356	543	1 441	679	954	1 325	539
3D QUARTER . . .	72 017	50 257	12 660	1 949	1 329	735	1 553	732	624	1 367	811
2D QUARTER . . .	87 279	53 427	24 688	1 844	1 181	618	1 349	675	1 005	1 244	1 248
1ST QUARTER . . .	55 290	36 095	11 027	1 600	1 266	685	1 463	772	530	1 343	509
12 MONTHS ENDING											
DECEMBER 1982 ³ . . .	396 716	296 241	44 001	8 687	4 864	2 525	5 446	2 011	21 315	7 652	3 974
SEPTEMBER 1982 . . .	406 445	298 151	49 208	8 934	4 934	2 539	5 453	2 075	23 094	7 991	4 066
JUNE 1982 . . .	413 537	297 641	54 020	9 051	4 877	2 536	5 579	2 218	25 563	7 949	4 103
MARCH 1982 . . .	421 620	297 004	61 061	8 965	4 725	2 562	5 562	2 188	27 990	7 672	3 891
DECEMBER 1981 . . .	414 863	289 965	61 693	8 666	4 633	2 579	5 704	2 156	28 612	7 000	3 855
SEPTEMBER 1981 . . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981 . . .	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981 . . .	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896
DECEMBER 1980 . . .	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
SEPTEMBER 1980 . . .	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 867	8 713	6 389	3 689
JUNE 1980 . . .	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
MARCH 1980 . . .	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744
DECEMBER 1979 . . .	328 007	227 089	65 401	7 674	5 116	2 448	5 635	2 855	2 897	5 555	3 337
SEPTEMBER 1979 . . .	318 932	217 841	65 677	7 688	5 188	2 496	5 629	2 788	2 925	5 411	3 289
JUNE 1979 . . .	311 121	210 456	65 317	7 680	5 249	2 397	5 582	2 809	3 098	5 348	3 185
MARCH 1979 . . .	297 011	198 711	63 195	7 557	5 184	2 451	5 665	2 831	3 105	5 296	3 016

¹Actual U. S. Customs plus an estimated amount for Puerto Rico.²Excludes occupation taxes.³Amounts shown are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter of 1982 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other	
QUARTERS													
1982:													
4TH QUARTER . .	74 628	40 029	34 599	13 397	2 481	29 143	15 690	2 685	1 082	737	1 443	7 970	
3D QUARTER . .	62 179	38 717	23 462	12 844	2 831	17 861	14 910	2 707	1 093	713	1 488	7 732	
2D QUARTER . .	70 151	46 093	24 058	14 165	4 641	18 849	15 751	2 686	1 050	756	1 892	10 361	
1ST QUARTER . .	66 972	40 277	26 695	12 336	3 541	20 958	15 559	2 519	985	703	1 889	8 482	
1981:													
4TH QUARTER . .	71 264	38 462	32 802	12 644	2 854	27 602	14 976	2 688	1 015	748	1 317	7 420	
3D QUARTER . .	57 354	37 383	19 971	11 857	2 936	14 900	14 451	2 654	1 038	678	1 377	7 463	
2D QUARTER . .	64 136	44 005	20 131	13 398	4 974	15 226	14 662	2 463	1 068	740	1 707	9 898	
1ST QUARTER . .	61 543	37 739	23 804	10 985	3 705	18 613	14 518	2 424	933	696	1 866	7 803	
1980:													
4TH QUARTER . .	64 387	34 960	29 427	11 213	2 745	24 858	13 560	2 535	1 014	677	1 200	6 585	
3D QUARTER . .	51 915	33 084	18 831	10 645	2 744	14 345	12 775	2 424	1 015	654	1 253	6 060	
2D QUARTER . .	57 099	39 385	17 715	11 687	4 897	13 754	12 936	2 397	998	668	1 527	8 235	
1ST QUARTER . .	56 479	35 253	21 226	10 059	3 404	16 658	13 863	2 405	928	671	1 906	6 585	
1979:													
4TH QUARTER . .	59 461	32 241	27 220	10 331	2 673	23 008	12 756	2 583	955	642	1 134	5 378	
3D QUARTER . .	48 357	30 602	17 755	9 696	2 507	14 028	12 022	2 443	983	619	1 065	4 994	
2D QUARTER . .	52 327	35 831	16 496	10 175	4 488	13 088	11 935	2 475	989	676	1 539	6 962	
1ST QUARTER . .	51 143	31 670	19 473	8 621	3 293	15 422	12 438	2 449	892	624	1 840	5 564	
1978:													
4TH QUARTER . .	53 858	28 780	25 078	9 089	2 141	21 374	11 526	2 511	942	634	1 026	4 615	
3D QUARTER . .	45 843	28 361	17 482	8 748	2 172	13 975	10 893	2 574	948	614	1 066	4 853	
2D QUARTER . .	51 257	33 313	17 944	9 798	3 837	14 776	10 896	2 418	991	630	1 513	6 398	
1ST QUARTER . .	47 347	28 767	18 580	7 870	2 987	14 869	10 984	2 277	899	586	1 754	5 121	
1977:													
4TH QUARTER . .	52 512	25 640	26 872	7 893	1 923	23 674	9 925	2 404	925	601	930	4 237	
3D QUARTER . .	41 169	25 246	15 923	7 650	1 964	12 687	9 653	2 445	955	577	952	4 286	
2D QUARTER . .	45 907	29 290	16 717	8 022	3 272	13 955	9 657	2 341	945	595	1 404	5 716	
1ST QUARTER . .	43 184	26 035	17 149	7 287	2 550	13 848	9 505	2 175	859	536	1 675	4 749	
12 MONTHS ENDING													
DECEMBER 1982 . .	273 930	165 116	108 814	52 742	13 494	86 811	61 910	10 597	4 210	2 909	6 712	34 545	
SEPTEMBER 1982 . .	270 566	163 549	107 017	51 989	13 867	85 270	61 196	10 600	4 143	2 920	6 586	33 995	
JUNE 1982	265 741	162 215	103 526	51 002	13 972	82 309	60 737	10 547	4 088	2 885	6 475	33 726	
MARCH 1982	259 726	160 127	99 599	50 235	14 305	78 686	59 648	10 324	4 106	2 869	6 290	33 263	
DECEMBER 1981 . .	254 297	157 589	96 708	48 884	14 469	76 341	58 607	10 229	4 054	2 862	6 267	32 584	
SEPTEMBER 1981 . .	247 420	154 087	93 333	47 453	14 360	73 597	57 191	10 076	4 053	2 791	6 150	31 749	
JUNE 1981	241 981	149 788	92 193	46 241	14 168	73 042	55 515	9 846	4 030	2 767	6 026	30 346	
MARCH 1981	234 944	145 168	89 777	44 530	14 091	71 570	53 789	9 780	3 960	2 695	5 846	28 683	
DECEMBER 1980 . .	229 880	142 682	87 199	43 604	13 790	69 615	53 134	9 761	3 955	2 670	5 886	27 465	
SEPTEMBER 1980 . .	224 954	139 963	84 992	42 722	13 718	67 765	52 330	9 809	3 896	2 635	5 820	26 258	
JUNE 1980	221 396	137 481	83 916	41 773	13 481	67 448	51 577	9 828	3 864	2 600	5 632	25 192	
MARCH 1980	216 624	133 927	82 697	40 261	13 072	66 782	50 576	9 906	3 855	2 608	5 644	23 920	
DECEMBER 1979 . .	211 288	130 344	80 944	38 823	12 961	65 546	49 151	9 950	3 819	2 561	5 578	22 899	
SEPTEMBER 1979 . .	205 685	126 883	78 802	37 581	12 429	63 912	47 921	9 878	3 806	2 553	5 470	22 135	
JUNE 1979	203 171	124 642	78 529	36 635	12 094	63 859	46 792	10 009	3 771	2 548	5 471	21 994	
MARCH 1979	202 101	122 124	79 977	36 256	11 443	65 547	45 753	9 952	3 773	2 502	5 445	21 430	
DECEMBER 1978 . .	198 305	119 221	79 084	35 505	11 137	64 994	44 299	9 780	3 780	2 464	5 359	20 987	
SEPTEMBER 1978 . .	196 959	116 081	80 878	34 309	10 919	67 294	42 698	9 673	3 763	2 431	5 263	20 609	
JUNE 1978	192 285	112 966	79 319	33 211	10 711	66 006	41 458	9 544	3 770	2 394	5 149	20 042	
MARCH 1978	186 935	108 843	78 092	31 435	10 146	65 185	40 219	9 467	3 724	2 359	5 040	19 360	
DECEMBER 1977 . .	182 772	106 111	76 661	30 852	9 709	64 164	38 740	9 365	3 684	2 309	4 961	18 988	
SEPTEMBER 1977 . .	177 934	103 433	74 501	30 120	9 388	62 252	37 618	9 237	3 642	2 284	4 869	18 524	
JUNE 1977	173 977	100 233	73 744	28 789	9 021	61 828	36 391	9 165	3 615	2 248	4 863	18 057	
MARCH 1977	169 657	97 541	72 116	28 076	8 518	60 545	35 281	9 089	3 596	2 229	4 705	17 618	

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 97 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1980-81. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than one percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 4. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1982:											
4TH QUARTER	68 701	42 225	26 806	21 320	15 735	2 763	13 425	3 192	1 796	10 470	
3D QUARTER	69 309	41 772	27 653	21 968	15 460	2 683	13 252	3 581	1 801	10 564	
2D QUARTER	69 728	41 171	28 304	22 773	15 824	2 720	13 091	3 344	1 738	10 238	
1ST QUARTER	66 615	40 024	26 406	21 096	14 911	2 602	13 018	3 388	1 470	10 130	
1981:											
4TH QUARTER	66 035	40 623	25 441	20 247	15 028	2 599	12 673	3 683	1 644	10 161	
3D QUARTER	63 623	40 328	23 483	18 252	14 980	2 626	12 240	3 723	1 678	10 124	
2D QUARTER	62 870	39 283	23 668	18 339	14 729	2 492	12 329	3 578	1 563	9 840	
1ST QUARTER	61 322	37 467	23 648	18 886	13 906	2 505	11 597	3 525	1 442	9 461	
1980:											
4TH QUARTER	59 666	37 010	22 780	18 195	13 629	2 463	11 245	3 566	1 510	9 058	
3D QUARTER	57 810	35 685	22 091	17 524	13 230	2 387	11 003	3 495	1 546	8 625	
2D QUARTER	55 827	35 127	20 788	16 455	12 987	2 423	10 733	3 522	1 391	8 316	
1ST QUARTER	56 307	34 930	21 272	17 147	13 279	2 487	10 616	3 204	1 454	8 120	
1979:											
4TH QUARTER	55 199	34 254	20 988	16 769	12 844	2 525	10 365	3 513	1 450	7 733	
3D QUARTER	53 890	33 025	20 780	17 095	12 438	2 394	10 063	3 209	1 331	7 360	
2D QUARTER	51 059	31 901	19 269	15 489	11 967	2 493	9 306	3 227	1 402	7 175	
1ST QUARTER	51 256	31 304	19 798	16 216	11 918	2 544	9 090	3 061	1 373	7 054	
1978:											
4TH QUARTER	49 797	30 706	19 164	15 435	11 628	2 468	9 136	2 853	1 345	6 932	
3D QUARTER	51 113	30 619	20 429	17 003	11 262	2 503	9 125	2 805	1 347	7 068	
2D QUARTER	50 368	29 577	20 847	17 319	10 887	2 425	8 910	2 748	1 383	6 696	
1ST QUARTER	47 784	28 387	19 267	15 980	10 545	2 378	8 292	2 741	1 272	6 576	
1977:											
4TH QUARTER	47 746	27 491	20 424	17 047	10 026	2 381	7 944	2 594	1 261	6 493	
3D QUARTER	45 890	27 312	18 536	15 350	9 990	2 359	8 016	2 558	1 212	6 405	
2D QUARTER	45 051	25 860	18 892	16 179	9 597	2 335	7 267	2 333	1 294	6 026	
1ST QUARTER	43 960	25 609	18 147	15 204	9 164	2 293	7 653	2 337	1 181	6 128	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1982:											
4TH QUARTER	-.9	1.1	-3.1	-3.0	1.8	3.0	1.3	-10.9	-.3	-.8	
3D QUARTER	-.6	1.5	-2.3	-3.5	-2.3	-1.3	1.5	7.2	3.6	3.4	
2D QUARTER	4.7	2.9	7.2	8.0	6.1	4.5	.3	-1.4	18.3	.9	
1ST QUARTER9	-1.5	3.8	4.2	-.8	.1	2.7	-8.0	-10.6	.1	
1981:											
4TH QUARTER	3.8	.7	8.3	10.9	.3	-1.0	3.5	-1.1	-2.1	-.5	
3D QUARTER	1.2	2.7	-.8	-.5	1.7	5.4	-.7	4.1	7.4	3.4	
2D QUARTER	2.5	4.8	.1	-2.9	5.9	-.5	6.3	1.5	8.3	4.7	
1ST QUARTER	2.8	1.2	3.8	3.8	2.0	1.7	3.1	-1.1	-4.5	2.6	
1980:											
4TH QUARTER	3.2	3.7	3.1	3.8	3.1	3.2	2.2	2.1	-2.4	7.1	
3D QUARTER	3.6	1.6	6.3	6.5	1.9	-1.5	2.5	-.8	11.2	2.9	
2D QUARTER	-.9	.6	-2.3	-4.0	-2.2	-2.6	1.1	9.9	-4.3	2.0	
1ST QUARTER	2.0	2.0	1.4	2.3	3.4	-1.5	2.4	-8.8	.3	5.0	
1979:											
4TH QUARTER	2.4	3.7	1.0	-1.9	3.3	5.5	3.0	9.5	8.9	6.7	
3D QUARTER	5.5	3.5	7.8	10.4	3.9	-4.0	8.1	-.6	-5.1	.6	
2D QUARTER	-.4	1.9	-2.7	-4.5	.4	-2.0	2.4	5.4	2.1	2.6	
1ST QUARTER	2.9	2.0	3.3	5.1	2.5	3.1	-.5	7.3	2.1	1.8	
1978:											
4TH QUARTER	-2.6	.3	-6.2	-9.2	3.3	-1.4	.1	1.8	-.1	-1.9	
3D QUARTER	1.5	3.5	-2.0	-1.8	3.4	3.2	2.4	1.9	-2.6	5.6	
2D QUARTER	5.4	4.2	8.2	8.4	3.2	2.0	7.5	.3	8.7	1.8	
1ST QUARTER1	3.3	-5.6	-6.2	-5.2	-.1	4.3	5.8	.9	1.3	
1977:											
4TH QUARTER	4.0	.7	10.2	11.1	.4	.9	-.9	1.4	4.1	1.4	
3D QUARTER	1.9	5.6	-.5	-5.1	4.1	1.0	10.3	9.6	-6.6	6.3	
2D QUARTER	2.4	1.0	2.3	6.4	4.7	1.9	-5.0	-.2	9.6	-1.6	
1ST QUARTER	1.7	3.8	-2.6	-2.3	3.0	1.6	5.8	8.1	.5	3.4	

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1982 and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended December			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended December		
		1982	1981	Percent change			1982	1981	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	38.4	80.3	² -52.2	POLK COUNTY	303 170	155.3	141.5	9.8
MOBILE COUNTY	364 379	37.4	40.8	² -8.3	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	449.1	423.9	5.9	SEDWICK COUNTY	366 531	(NA)	130.0	(NA)
PIMA COUNTY	531 263	190.5	184.7	3.1	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	79.5	70.6	12.6	JEFFERSON COUNTY	684 793	156.8	156.7	.1
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	325.0	300.4	8.2	LOUISIANA				
CONTRA COSTA COUNTY	657 252	292.1	263.2	11.0	EAST BATON ROUGE PARISH	366 164	44.6	51.7	² -13.7
FRESNO COUNTY	515 013	164.0	154.3	6.3	JEFFERSON PARISH	454 592	85.2	65.3	² 30.5
KERN COUNTY	403 089	249.1	229.9	8.4	ORLEANS PARISH	557 482	95.6	83.7	14.2
LOS ANGELES COUNTY	7 477 657	2 238.7	2 183.2	2.5	MARYLAND				
MONTEREY COUNTY	290 444	89.7	83.8	7.0	ANNE ARUNDEL COUNTY	370 775	107.5	108.1	-.6
ORANGE COUNTY	1 931 570	683.6	689.3	² -8.8	BALTIMORE CITY	786 775	254.1	250.9	1.3
RIVERSIDE COUNTY	663 923	240.5	219.7	9.5	BALTIMORE COUNTY	655 615	224.0	205.7	8.9
SACRAMENTO COUNTY	783 381	211.2	194.8	8.4	MONTGOMERY COUNTY	579 053	368.5	328.1	12.3
SAN BERNARDINO COUNTY	893 157	265.0	233.2	13.6	PRINCE GEORGES COUNTY	665 071	304.8	216.3	² 40.9
SAN DIEGO COUNTY	1 861 846	648.6	424.2	² 52.9	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	252.3	229.3	10.0	BRISTOL COUNTY	474 641	172.1	179.2	-4.0
SAN JOAQUIN COUNTY	347 342	100.6	93.3	7.8	ESSEX COUNTY	633 632	340.5	341.9	-.4
SAN MATEO COUNTY	588 164	283.1	224.2	26.3	HAMPDEN COUNTY	443 018	145.8	178.5	-18.3
SANTA BARBARA COUNTY	298 660	107.4	98.3	9.3	MIDDLESEX COUNTY	1 367 034	770.2	865.4	-11.0
SANTA CLARA COUNTY	1 295 071	554.4	470.3	17.9	NORFOLK COUNTY	606 587	364.4	410.7	-11.3
VENTURA COUNTY	529 899	196.5	177.7	10.6	PLYMOUTH COUNTY	405 437	187.8	219.7	-14.5
COLORADO									
DENVER COUNTY	491 396	215.6	210.8	2.3	SUFFOLK COUNTY	650 142	(NA)	(NA)	(NA)
EL PASO COUNTY	309 424	101.8	89.3	14.0	WORCESTER COUNTY	646 352	273.5	263.6	3.8
JEFFERSON COUNTY	371 741	152.2	148.5	2.5	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	534.5	544.3	² -1.8	GENESEE COUNTY	450 449	234.3	217.8	7.6
HARTFORD COUNTY	807 766	505.1	464.5	8.7	INGRAM COUNTY	272 437	146.5	129.1	13.5
NEW HAVEN COUNTY	761 337	417.2	381.1	9.5	KENT COUNTY	444 506	202.1	187.2	8.0
DELAWARE									
NEW CASTLE COUNTY	398 115	92.7	92.5	.2	MACOMB COUNTY	694 600	443.7	408.3	8.7
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	355.6	284.7	24.9	OAKLAND COUNTY	1 011 793	782.2	717.7	9.0
FLORIDA									
BROWARD COUNTY	1 014 043	(NA)	348.9	(NA)	WASHTENAW COUNTY	264 748	213.3	181.2	17.7
DADE COUNTY	1 625 979	750.6	940.3	² -20.2	WAYNE COUNTY	2 337 240	1 165.0	1 142.1	2.0
DUVAL COUNTY	570 981	148.4	158.3	² -6.3	MINNESOTA				
HILLSBOROUGH COUNTY	646 960	156.2	172.4	² -9.4	MISSOURI				
ORANGE COUNTY	471 660	165.4	186.5	² -11.3	GENESEE COUNTY	450 449	234.3	217.8	7.6
PALM BEACH COUNTY	573 125	(NA)	166.8	(NA)	INGRAM COUNTY	272 437	146.5	129.1	13.5
PINELLAS COUNTY	728 409	202.3	195.6	² -3.4	KENT COUNTY	444 506	202.1	187.2	8.0
POLK COUNTY	321 652	90.5	77.2	17.2	MACOMB COUNTY	694 600	443.7	408.3	8.7
GEORGIA									
DE KALB COUNTY	483 024	172.5	148.5	16.2	OAKLAND COUNTY	1 011 793	782.2	717.7	9.0
FULTON COUNTY	589 904	357.5	323.9	10.4	WAYNE COUNTY	2 337 240	1 165.0	1 142.1	2.0
HAWAII									
HONOLULU COUNTY	762 874	195.9	174.0	12.6	NEVADA				
ILLINOIS									
COOK COUNTY	5 253 190	2 634.9	2 391.7	10.2	DOUGLAS COUNTY	397 884	188.4	171.4	9.9
DU PAGE COUNTY	658 177	389.2	212.3	² 83.3	CLARK COUNTY	461 816	104.7	99.5	5.2
KANE COUNTY	278 405	126.5	116.9	² -8.2	NEVADA				
LAKE COUNTY	440 372	230.2	251.5	² -8.5	CLARK COUNTY	461 816	104.7	99.5	5.2
ST CLAIR COUNTY	265 469	60.2	55.7	² 8.1	DOUGLAS COUNTY	397 884	188.4	171.4	9.9
WILL COUNTY	324 460	161.1	160.8	² 2.2	CLARK COUNTY	461 816	104.7	99.5	5.2
INDIANA									
ALLEN COUNTY	294 335	92.7	88.0	5.3	CLARK COUNTY	461 816	104.7	99.5	5.2
LAKE COUNTY	522 965	227.1	209.8	² 8.2	DOUGLAS COUNTY	397 884	188.4	171.4	9.9
MARION COUNTY	765 233	(NA)	(NA)	5.3	CLARK COUNTY	461 816	104.7	99.5	5.2
					NEW JERSEY				
					BERGEN COUNTY	845 385	625.0	564.6	10.7
					BURLINGTON COUNTY	362 542	161.0	149.0	8.1
					CAMDEN COUNTY	471 650	251.2	231.6	8.5
					ESSEX COUNTY	850 451	499.8	479.3	4.3
					HUDSON COUNTY	556 972	276.1	265.8	3.9
					MERCER COUNTY	307 863	193.8	183.5	5.6
					MIDDLESEX COUNTY	595 893	380.1	348.5	9.1
					MONMOUTH COUNTY	503 173	313.7	279.0	12.4
					MORRIS COUNTY	407 630	310.2	287.3	8.0
					OCEAN COUNTY	346 038	218.4	192.4	13.5
					PASSAIC COUNTY	447 585	212.1	203.5	4.2
					UNION COUNTY	504 094	314.5	301.4	4.3

See footnotes at end of table.

Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1982 and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended December			Area	Area population, 1980 ¹	Collections, 12 months ended December								
		1982	1981	Percent change			1982	1981	Percent change						
NEW MEXICO															
BERNALILLO COUNTY	419 700	90.9	105.0	-13.4	PENNSYLVANIA--CONTINUED										
NEW YORK										LUZERNE COUNTY	343 079	62.8	61.9	1.5	
ALBANY COUNTY	285 909	130.6	120.6	8.3	MONTGOMERY COUNTY	643 621	298.1	277.8	7.3						
ERIE COUNTY	1 015 472	510.2	478.4	6.6	PHILADELPHIA COUNTY	1 688 210	373.6	391.8	-4.6						
MONROE COUNTY	702 238	448.1	418.5	7.1	WESTMORELAND COUNTY	392 294	118.6	100.4	18.1						
NASSAU COUNTY	1 321 582	1 404.5	1 265.8	11.0	YORK COUNTY	312 963	77.6	70.5	10.1						
NEW YORK CITY	7 071 030	(NA)	3 513.3	(NA)	RHODE ISLAND										
ONEIDA COUNTY	253 466	121.1	112.2	7.9	PROVIDENCE COUNTY										
ONONDAGA COUNTY	463 324	250.4	241.0	3.9	SOUTH CAROLINA										
SUFFOLK COUNTY	1 284 231	1 327.1	1 086.8	22.1	CHARLESTON COUNTY	277 308	83.9	76.6	9.5						
WESTCHESTER COUNTY	866 599	880.1	784.5	12.2	GREENVILLE COUNTY	287 913	70.9	69.1	2.6						
NORTH CAROLINA										RICHLAND COUNTY	267 823	50.3	47.3	6.3	
OHIO										TENNESSEE					
CUYAHOGA COUNTY	1 498 295	694.7	674.9	2.9	DAVIDSON COUNTY	477 811	30.3	35.2	^ -13.9						
FRANKLIN COUNTY	869 109	321.5	256.7	25.2	HAMILTON COUNTY	287 740	79.1	85.5	-7.5						
HAMILTON COUNTY	873 136	366.4	330.3	10.9	KNOX COUNTY	319 694	82.7	73.2	13.0						
LORAIN COUNTY	274 909	(NA)	86.2	(NA)	SHELBY COUNTY	777 113	213.5	233.7	-8.6						
LUCAS COUNTY	471 741	183.7	172.6	6.4	TEXAS										
MAHONING COUNTY	289 487	75.5	72.0	4.9	BEXAR COUNTY	988 800	223.3	210.0	6.3						
MONTGOMERY COUNTY	571 697	216.0	194.6	11.0	DALLAS COUNTY	1 556 549	732.1	653.9	12.0						
STARK COUNTY	378 823	108.2	101.6	6.5	EL PASO COUNTY	479 899	111.1	94.4	17.7						
SUMMIT COUNTY	524 472	213.1	175.4	21.5	HARRIS COUNTY	2 409 544	1 278.1	1 131.3	13.0						
OKLAHOMA					TARRANT COUNTY	860 880	196.4	165.2	18.9						
OKLAHOMA COUNTY	568 933	147.7	113.3	^ 30.4	TRAVIS COUNTY	419 335	168.9	143.5	17.7						
TULSA COUNTY	470 593	175.2	122.5	^ 43.0	UTAH										
OREGON					SALT LAKE COUNTY										
MULTNOMAH COUNTY	562 640	355.5	285.2	24.6	VIRGINIA										
PENNSYLVANIA					FAIRFAX COUNTY										
ALLEGHENY COUNTY	1 450 085	600.9	593.0	1.3	NORFOLK CITY	596 901	411.2	370.3	11.0						
BERKS COUNTY	312 509	82.8	76.5	8.2	266 979	58.8	53.7	9.5	9.5						
BUCKS COUNTY	479 211	230.1	213.1	8.0	WASHINGTON										
CHESTER COUNTY	316 660	80.9	68.6	17.9	KING COUNTY										
DELAWARE COUNTY	555 007	181.6	175.0	3.8	PIERCE COUNTY	1 269 749	461.3	417.2	10.6						
ERIE COUNTY	279 780	89.7	86.0	4.3	SNOHOMISH COUNTY	485 643	121.4	113.7	6.8						
LANCASTER COUNTY	362 346	54.2	50.6	7.1	SPOKANE COUNTY	337 016	95.1	86.4	10.1						
LEHIGH COUNTY	273 582	109.7	88.0	24.7	WAUKESHA COUNTY	341 835	78.9	71.1	11.0						
WISCONSIN										WISCONSIN					
¹ NA Not available.										DALE COUNTY					
² Population data are from 1980 Decennial Census.										DANE COUNTY					
³ Reflects change in collection cycle.										WAUKEE COUNTY					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 6. Collections of Selected State Taxes, Fourth Quarter of 1982 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1982 (thousand dollars)	12-month periods			4th quarter 1982 (thousand dollars)	12-month periods		
		Year ended December 1982 (thousand dollars)	Percent change from—	Year ended Sept. 1982		Year ended December 1982 (thousand dollars)	Percent change from—	Year ended Sept. 1982
UNITED STATES, TOTAL ²	40 029 420	165 115 878	1.0	4.8	13 005 592	51 173 896	1.2	5.1
ALABAMA	558 109	2 199 852	.3	-.3	157 827	628 963	-.1	3.3
ALASKA	459 853	2 324 817	-5.1	-9.1	(X)	(X)	(X)	(X)
ARIZONA	474 113	1 870 467	-.3	3.5	192 556	783 284	-.9	.5
ARKANSAS	298 534	1 285 559	1.2	4.5	108 512	424 250	1.3	2.1
CALIFORNIA	5 207 646	21 810 370	.1	3.5	1 830 961	7 436 637	-.9	-2.6
COLORADO	453 298	1 682 246	-.6	9.6	151 484	616 835	-.2	7.1
CONNECTICUT	561 915	2 418 727	1.8	11.0	270 320	1 043 326	2.1	7.8
DELAWARE	142 201	604 305	.8	6.0	(X)	(X)	(X)	(X)
FLORIDA	1 393 151	5 856 856	1.8	6.0	765 455	3 089 515	3.9	14.9
GEORGIA	828 895	3 374 178	1.8	6.4	288 507	1 127 133	2.0	6.5
HAWAII	277 292	1 078 635	-	-4.7	134 762	574 590	-.0	-.1
IDAHO	137 902	572 655	-	1.1	37 233	145 996	-.2	-1.9
ILLINOIS	1 665 712	7 378 580	-1.7	-.4	587 846	2 343 061	-	.8
INDIANA	665 269	2 975 633	-.5	2.8	310 013	1 497 011	.9	4.9
IOWA	425 229	2 007 805	-.3	4.9	134 627	518 226	-.1	-1.6
KANSAS	339 435	1 460 454	.5	1.8	117 595	470 513	-.1	2.2
KENTUCKY	669 844	2 559 337	.1	5.8	173 418	693 346	-.1	4.8
LOUISIANA	789 730	3 094 043	.5	7	210 935	899 034	-2.9	-.8
MAINE	173 105	748 648	1.4	5.9	67 554	257 629	2.4	3.6
MARYLAND	787 055	3 284 971	-.1	7.4	210 658	812 366	1.2	4.6
MASSACHUSETTS	1 234 499	4 935 414	1.5	5.2	262 960	970 942	4.0	4.9
MICHIGAN	1 691 262	6 373 936	.6	.3	444 038	1 833 775	-1.9	-3.2
MINNESOTA	998 986	3 960 669	1.8	11.6	243 020	900 784	1.4	19.3
MISSISSIPPI	369 807	1 548 021	1.1	5.2	189 487	767 409	-.7	.9
MISSOURI	580 986	2 391 986	3.4	7.6	214 439	852 982	2.0	5.0
MONTANA	123 129	504 734	-.9	-1.4	(X)	(X)	(X)	(X)
NEBRASKA	216 602	872 879	.6	3.7	73 526	296 891	.3	.3
NEVADA	177 879	742 039	-.5	16.2	93 077	370 244	.4	26.4
NEW HAMPSHIRE	75 769	329 203	-.2	12.2	(X)	(X)	(X)	(X)
NEW JERSEY	1 377 572	5 710 992	.8	5.0	392 571	1 431 851	2.2	13.2
NEW MEXICO	300 082	1 240 298	2.4	-	119 534	516 611	-1.3	-3.7
NEW YORK	4 050 635	15 707 114	2.7	3.6	921 330	3 425 690	3.3	10.3
NORTH CAROLINA	965 297	3 875 206	.9	5.8	207 342	791 847	1.0	2.7
NORTH DAKOTA	122 742	524 800	-1.2	-.9	40 560	147 530	1.0	4.8
OHIO	1 562 850	6 331 844	7.8	15.6	505 780	1 942 043	5.7	10.7
OKLAHOMA	602 309	2 718 683	-.8	8.0	100 332	458 176	-4.3	3.9
OREGON	417 809	1 682 987	1.1	3.7	(X)	(X)	(X)	(X)
PENNSYLVANIA	1 665 092	8 244 830	-.1	4.7	570 709	2 260 636	1.2	4.9
RHODE ISLAND	170 666	709 707	1.8	12.0	53 164	208 414	3.3	12.4
SOUTH CAROLINA	489 280	1 999 658	.2	3.8	166 228	657 680	1.0	2.3
SOUTH DAKOTA	84 163	315 624	.8	-3.6	47 154	172 483	.4	-1.8
TENNESSEE	512 185	2 191 576	1.2	6.9	293 490	1 149 301	1.4	5.6
TEXAS	2 189 945	9 041 101	.8	3.8	845 746	3 430 523	-1.1	6.5
UTAH	222 988	948 717	-	3.6	97 984	387 591	-.1	3.0
VERMONT	87 583	340 173	1.5	8.4	18 039	56 320	10.0	19.1
VIRGINIA	931 644	3 402 365	3.1	7.6	179 264	688 946	1.6	3.5
WASHINGTON	1 218 326	3 758 588	9.0	14.4	729 362	2 125 915	13.7	18.7
WEST VIRGINIA	359 995	1 483 543	-.4	8.7	195 063	780 033	-1.4	12.4
WISCONSIN	751 088	3 872 629	-.5	4.3	203 692	971 411	-2.8	6.9
WYOMING	163 962	768 424	-1.4	22.3	47 438	216 153	-4.8	2.1
EXHIBIT: DISTRICT OF COLUMBIA	199 186	1 241 519	-	7.4	64 657	257 426	-.6	-.3

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Fourth Quarter of 1982 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	4th quarter (thousand dollars)	12-month periods			4th quarter (thousand dollars)	12-month periods		
		Year ended December 1982 (thousand dollars)	Percent change from--	Year ended Sept. 1982	Year ended Dec. 1981	Year ended December 1982 (thousand dollars)	Percent change from--	Year ended Sept. 1982
UNITED STATES, TOTAL ²	2 651 186	10 465 265	-.1	3.4	1 043 294	4 059 712	1.6	3.6
ALABAMA	60 546	235 456	-	-1.9	17 354	70 233	.4	.6
ALASKA	10 953	35 839	-.9	24.3	1 379	6 192	5.6	49.6
ARIZONA	36 500	132 331	5.3	7.6	10 775	41 863	1.6	3.6
ARKANSAS	32 966	129 939	-.8	-2.7	13 448	53 110	1.9	3.1
CALIFORNIA	216 222	840 187	.5	.5	78 873	286 834	3.7	5.5
COLORADO	29 675	138 012	-3.5	14.6	9 768	37 852	.5	-.1
CONNECTICUT	37 605	149 436	-.2	-.5	19 388	75 123	.6	.6
DELAWARE	10 183	35 695	1.7	18.8	3 249	12 447	1.1	-.6
FLORIDA	107 510	434 893	.7	1.3	69 951	278 581	2.6	4.8
GEORGIA	88 802	351 248	.3	-.9	23 024	87 133	3.8	5.1
HAWAII	8 093	33 441	-.1	.2	4 231	14 969	2.4	6.3
IDAHO	14 490	54 858	-2.1	3.0	2 122	8 541	1.8	2.9
ILLINOIS	95 104	367 967	1.7	.8	42 626	173 685	-2.2	-3.2
INDIANA	65 561	259 191	-.3	.4	20 879	81 917	1.0	-4.6
IOWA	49 834	185 696	-.9	10.4	15 575	62 886	-.4	13.2
KANSAS	29 341	117 360	.6	2.0	9 017	34 624	2.6	3.0
KENTUCKY	47 970	195 898	-1.7	.8	4 783	20 719	-1.0	-6.0
LOUISIANA	49 416	190 640	-1.2	.2	16 621	65 817	.8	.9
MAINE	13 090	50 557	1.1	2.6	6 273	24 716	1.5	.5
MARYLAND	58 496	213 969	5.5	13.6	19 314	71 003	3.2	1.1
MASSACHUSETTS	61 834	264 041	-3.1	-1.4	39 409	147 921	1.7	-6.1
MICHIGAN	101 321	416 846	-1.8	-5.3	32 620	133 425	-1.4	-6.7
MINNESOTA	70 600	260 113	-.3	4.9	20 998	86 933	-1.6	-2.6
MISSISSIPPI	29 010	121 911	2.5	12.1	8 907	35 426	.5	.9
MISSOURI	47 275	190 205	2.4	-1.8	20 092	68 956	8.1	12.5
MONTANA	13 475	48 250	.2	-3.6	2 879	11 543	2.4	-1.4
NEBRASKA	31 398	123 358	-.5	2.0	7 823	28 910	6.8	22.6
NEVADA	13 075	58 117	-3.6	26.3	3 368	13 321	-.3	-1.8
NEW HAMPSHIRE	15 695	60 697	-	16.0	6 648	26 442	1.5	.4
NEW JERSEY	70 873	288 396	-.4	1.1	55 855	200 865	6.2	13.4
NEW MEXICO	24 602	90 824	2.8	14.7	3 523	14 960	-1.2	-.5
NEW YORK	126 805	446 539	2.0	-.5	86 184	335 660	.5	-1.1
NORTH CAROLINA	94 647	375 728	.1	15.0	2 803	16 506	-8.7	-9.6
NORTH DAKOTA	10 001	36 621	-3.8	4.2	2 458	9 856	.1	-.4
OHIO	150 939	577 862	2.1	32.9	48 806	192 603	-1.3	-3.9
OKLAHOMA	30 495	134 107	-2.6	.6	22 008	88 513	.5	2.8
OREGON	24 385	96 185	2.2	8.9	16 194	60 835	9.5	73.2
PENNSYLVANIA	137 675	551 504	-1.5	-4.4	65 329	255 446	.4	-.7
RHODE ISLAND	11 178	46 856	.4	10.0	8 016	29 619	5.9	17.6
SOUTH CAROLINA	53 156	219 932	-.5	9.8	7 578	30 590	1.4	1.9
SOUTH DAKOTA	14 989	54 681	-1.6	2.7	2 992	11 491	3.7	5.2
TENNESSEE	73 715	283 266	1.4	11.8	20 456	80 209	1.5	3.3
TEXAS	123 650	491 425	.7	-1.7	93 322	359 532	2.7	5.8
UTAH	22 251	85 122	1.6	7.6	3 540	12 566	5.5	12.0
VERMONT	7 746	27 045	5.5	19.0	2 464	9 815	-1.0	-4.8
VIRGINIA	80 932	320 016	-1.2	-3.1	4 770	18 251	1.7	.6
WASHINGTON	62 501	241 652	-2.0	-6.4	29 249	101 169	.5	17.8
WEST VIRGINIA	28 153	98 437	1.1	1.3	9 825	38 219	1.4	.2
WISCONSIN	47 773	262 025	-9.6	10.1	25 155	125 913	-.2	31.2
WYOMING	8 680	40 892	-.2	2.8	1 363	5 972	.2	5.5
EXHIBIT: DISTRICT OF COLUMBIA	5 853	22 121	2.5	12.6	2 561	10 659	1.6	.5

See footnotes at end of table.

Table 6. Collections of Selected State Taxes, Fourth Quarter of 1982 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	4th quarter 1982 (thousand dollars)	12-month periods			4th quarter 1982 (thousand dollars)	12-month periods			Year ended December 1982 (thousand dollars)	Percent change from--
		Year ended December 1982 (thousand dollars)	Percent change from--	Year ended Sept. 1982	Year ended Dec. 1981	Year ended December 1982 (thousand dollars)	Percent change from--			
UNITED STATES, TOTAL ²	684 950	2 711 673	-.8	.3	12 050 314	46 972 308	1.5	7.8		
ALABAMA	27 982	104 738	.4	9.8	149 526	493 702	2.6	-8.3		
ALASKA	2 148	9 573	-5.2	1.7	189	1 523	-8.4	74.7		
ARIZONA	5 451	23 273	-3	1.5	112 318	429 659	-1.2	6.2		
ARKANSAS	6 399	23 823	1.8	.8	90 609	367 647	1.9	8.8		
CALIFORNIA	37 831	137 585	-5	-3.4	1 756 438	7 566 651	-.2	11.1		
COLORADO	6 980	23 061	.4	-7.3	198 937	572 827	1.2	19.3		
CONNECTICUT	5 440	25 717	-2.6	-.9	27 394	133 620	-3.3	.5		
DELAWARE	1 592	5 070	.1	-2.1	73 881	297 384	1.7	7.7		
FLORIDA	78 562	315 007	1.1	2.6	(X)	(X)	(X)	(X)		
GEORGIA	24 632	100 116	1.0	1.9	333 254	1 245 057	3.0	10.9		
HAWAII	2 110	7 023	-20.1	-28.9	100 330	296 757	2.9	-15.1		
IDARO	1 941	7 258	-.9	-11.8	52 510	214 535	-.2	2.6		
ILLINOIS	19 124	74 065	-3.9	-4.5	488 996	2 217 308	-.6	4.2		
INDIANA	9 895	34 252	-	-1.7	153 407	712 057	-1.2	5.2		
IOWA	4 101	16 038	-1.7	-7.3	162 791	725 249	-.2	1.8		
KANSAS	8 832	34 667	-.1	3.5	112 444	483 337	3.2	9.6		
KENTUCKY	12 301	33 093	30.0	99.1	164 290	637 700	.9	7.4		
LOUISIANA	14 155	56 608	-.9	1.3	74 222	220 134	-2.1	12.6		
MAINE	7 424	28 010	-1.9	-2.5	53 440	223 551	2.4	14.8		
MARYLAND	7 700	29 232	.2	-1.5	380 879	1 392 311	1.2	9.1		
MASSACHUSETTS	21 470	83 882	-1.5	-6.5	604 217	2 384 952	1.6	6.5		
MICHIGAN	19 919	92 807	-3.6	-3.8	682 606	2 183 001	2.7	5.6		
MINNESOTA	13 193	54 196	-.6	-2.8	486 961	1 674 896	3.5	11.6		
MISSISSIPPI	8 035	34 505	1.5	1.0	53 004	192 464	2.3	-3.5		
MISSOURI	6 811	24 167	-2.5	-4.9	210 260	808 708	5.1	13.7		
MONTANA	3 758	15 097	.6	2.9	36 468	136 218	-1.2	-11.0		
NEBRASKA	3 805	13 983	-	4.9	69 420	241 920	3.6	20.9		
NEVADA	3 149	11 046	-.7	-4.5	(X)	(X)	(X)	(X)		
NEW HAMPSHIRE	1 366	5 768	2.4	17.7	540	15 016	-.6	16.2		
NEW JERSEY	18 874	60 099	.9	1.8	328 930	1 345 417	1.3	10.2		
NEW MEXICO	4 522	17 078	1.7	44.5	25 870	51 880	569.8	-1.2		
NEW YORK	37 685	145 216	.3	-1.7	2 201 896	8 192 691	3.7	9.5		
NORTH CAROLINA	28 744	116 964	.3	2.5	422 130	1 494 981	1.3	6.4		
NORTH DAKOTA	1 725	6 566	.2	9.6	3 737	32 788	-2.8	-45.9		
OHIO	17 139	71 189	.6	-22.9	412 225	1 473 269	9.9	21.8		
OKLAHOMA	10 883	43 083	-4.1	-12.6	153 869	669 362	.9	16.3		
OREGON	2 472	10 613	-2.3	-.6	271 663	1 063 343	1.3	4.0		
PENNSYLVANIA	19 608	124 524	-12.4	-12.0	423 825	1 990 925	-1.1	3.4		
RHODE ISLAND	2 209	8 227	10.0	27.7	61 319	230 488	3.6	10.6		
SOUTH CAROLINA	22 662	92 253	.7	1.8	195 098	667 999	.8	6.6		
SOUTH DAKOTA	2 520	9 422	4.8	-1.5	(X)	(X)	(X)	(X)		
TENNESSEE	14 657	58 159	1.0	6.0	3 144	44 547	-1.0	16.0		
TEXAS	66 988	267 811	-4.1	5.2	(X)	(X)	(X)	(X)		
UTAH	2 798	10 008	7.8	33.2	85 919	323 320	-.9	.8		
VERMONT	3 919	14 316	-1.2	1.8	27 082	111 704	-1.3	3.9		
VIRGINIA	25 360	78 210	8.5	.8	438 601	1 513 386	2.0	9.6		
WASHINGTON	26 308	102 794	1.5	11.2	(X)	(X)	(X)	(X)		
WEST VIRGINIA	1 490	6 832	.9	26.1	75 309	310 255	-.2	8.9		
WISCONSIN	6 804	42 087	-8.6	-.7	290 166	1 587 769	-6.3	-5.9		
WYOMING	1 477	2 562	90.1	67.6	(X)	(X)	(X)	(X)		
EXHIBIT: DISTRICT OF COLUMBIA	1 848	7 412	-1.3	-7.6	81 321	339 624	-1.0	.3		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Fourth Quarter of 1982 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1982 (thousand dollars)	12-month periods			4th quarter 1982 (thousand dollars)	12-month periods		
		Year ended December 1982 (thousand dollars)	Percent change from—	Year ended Sept. 1982	Year ended Dec. 1981	Year ended December 1982 (thousand dollars)	Percent change from—	Year ended Sept. 1982
UNITED STATES, TOTAL ²	2 481 135	13 493 450	-2.7	-6.7	1 340 262	6 306 095	1.9	7.3
ALABAMA	21 076	121 595	-1.3	11.1	14 819	41 249	-	-14.9
ALASKA	40 858	459 204	-18.0	-45.8	2 934	13 451	-3.1	9.8
ARIZONA	23 624	118 706	-5.5	2.2	24 073	103 012	3.5	38.4
ARKANSAS	12 757	92 194	-1.0	12.4	15 016	69 080	4.3	-.9
CALIFORNIA	544 034	2 635 220	-.4	-4.7	181 435	738 436	9.2	48.7
COLORADO	1 652	72 714	-15.0	-17.7	11 338	56 766	-2.2	-6.9
CONNECTICUT	74 131	377 341	3.0	44.5	33 300	99 559	7.0	-3.8
DELAWARE	515	32 277	-9.6	5.1	8 312	25 058	12.9	2.5
FLORIDA	83 542	395 392	-5.2	-6.9	64 349	278 512	1.2	1.5
GEORGIA	26 781	256 298	-2.9	-.2	5 391	60 557	1.8	9.2
HAWAII	493	35 766	-10.9	-25.1	1 227	8 054	-7.2	-30.2
IDAHO	6 734	43 360	-4.2	-13.0	6 464	37 275	-5.8	-3.3
ILLINOIS	118 592	625 246	-13.9	-24.4	81 789	386 430	-	1.1
INDIANA	56 570	122 137	-16.7	-11.5	6 801	110 153	-.7	-.1
IOWA	27 543	149 111	-.1	10.8	4 984	151 149	-	-.8
KANSAS	26 927	110 039	-7.6	-25.6	15 302	77 647	.8	.6
KENTUCKY	38 495	172 063	-1.7	9.8	4 993	57 985	-.4	2.4
LOUISIANA	66 676	291 953	1.7	3.8	9 987	51 478	-	-9.6
MAINE	4 707	32 203	-5.8	-12.8	7 254	38 193	3.2	6.0
MARYLAND	20 836	139 294	-5.8	-8.1	3 517	90 704	-	-.1
MASSACHUSETTS	128 611	615 670	3.2	10.2	40 138	113 428	2.0	-5.7
MICHIGAN	224 260	956 707	.5	1.5	47 034	245 481	-	-1.8
MINNESOTA	49 845	314 468	-4.4	-4.8	38 861	184 839	4.2	26.0
MISSISSIPPI	10 162	66 802	.8	-3.6	17 142	52 216	5.2	27.8
MISSOURI	31 700	133 313	9.5	7.3	25 744	119 861	2.3	4.8
MONTANA	9 515	41 189	-7.4	-20.8	3 530	23 910	-4.2	-.1
NEBRASKA	8 456	41 181	3.1	-24.5	7 724	45 071	-4.0	-8.0
NEVADA	(X)	(X)	(X)	(X)	7 903	32 855	-3.5	3.6
NEW HAMPSHIRE	15 031	79 151	-2.4	26.2	6 795	31 204	-3.5	12.9
NEW JERSEY	150 469	689 070	-2.5	-10.8	55 299	288 842	4.7	6.4
NEW MEXICO	5 820	56 588	-11.8	-8.7	10 127	42 110	1.8	13.3
NEW YORK	242 857	1 204 392	-2.7	-24.6	89 500	336 526	-	.6
NORTH CAROLINA	61 049	282 440	-	3.2	28 143	167 141	1.4	-4.3
NORTH DAKOTA	9 211	34 643	-8.7	-22.3	1 898	30 564	.2	17.5
OHIO	10 011	544 013	-.6	10.9	63 018	302 124	.7	-6.0
OKLAHOMA	6 986	131 625	-7.2	-1.2	40 545	178 697	1.6	5.7
OREGON	24 537	145 503	6.8	3.9	32 017	121 046	3.0	15.3
PENNSYLVANIA	150 880	883 684	.7	1.5	93 456	402 490	-2.1	.6
RHODE ISLAND	9 901	45 399	-9.9	-14.9	6 112	21 566	6.7	-1.7
SOUTH CAROLINA	11 826	125 259	-4.2	-10.5	7 937	44 325	-2.1	-4.5
SOUTH DAKOTA	335	1 008	-1.5	-65.0	1 155	15 085	3.0	-2.5
TENNESSEE	49 599	205 668	.6	2.4	18 572	115 410	.1	6.3
TEXAS	(X)	(X)	(X)	(X)	68 684	337 090	-.1	-2.2
UTAH	3 951	39 048	-.9	-3.2	5 909	26 974	9.4	25.3
VERMONT	4 111	24 468	-2.1	10.7	6 804	29 006	.1	7.8
VIRGINIA	35 161	177 947	-2.7	-	35 270	134 190	9.9	19.8
WASHINGTON	(X)	(X)	(X)	(X)	39 302	129 999	9.7	32.7
WEST VIRGINIA	3 471	36 967	1.0	14.4	12 208	57 795	1.4	14.2
WISCONSIN	26 837	335 134	-2.7	25.7	19 016	147 865	-7.1	19.0
WYOMING	(X)	(X)	(X)	(X)	7 134	33 637	-.4	2.2
EXHIBIT: DISTRICT OF COLUMBIA	16 028	69 245	5.9	8.6	1 281	18 671	1.5	6.5

- Represents zero.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Reflects change in collection cycle.⁴Schedule of refund payments exceeded gross collections during the fourth quarter of 1981.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 6 of this report.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Oil and gas corporate income tax repealed applicable in 1981. Oil and gas corporations are subject to the graduated corporate net income tax beginning in 1982.

ARIZONA

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective July 1, 1982.

CALIFORNIA

Motor vehicle and operators' license tax. Rate increases became effective January 1, 1982.

Individual income tax. Credits were allowed for 20 percent of 1980 tax liability and 16 percent of 1981 tax liability.

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

CONNECTICUT

Corporation net income tax. Unincorporated business tax was imposed effective July 1, 1981. Also businesses were required to file estimated tax reports beginning January 1, 1982.

Motor vehicle and operator's license tax. Effective January 1, 1981 automobile registration is required every 2 years.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective August 1, 1981.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective June 1, 1982.

FLORIDA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent applicable May 1, 1982.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Individual income tax. Tax credits were allowed for the 1981 tax liability.

Motor vehicle and operators' license tax. Initiated staggered registration system effective May 26, 1981.

IDAHO

Motor fuel sales tax. Tax rate increased from 11.5 to 12.5 cents per gallon effective April 1, 1982.

ILLINOIS

Corporation net income tax. Rate decreases became applicable January 1, 1981.

INDIANA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1982, was 11.1 cents per gallon.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1982, was 10 cents per gallon.

Alcohol beverage sales tax. New tax became effective June 1, 1982.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective June 1, 1982.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1982, was 10.4 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Exemption for cigarettes repealed and tax payments were accelerated effective February 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective June 1, 1981.

MISSISSIPPI

Motor vehicle and operators' license tax. Rate increases became effective November 1, 1981.

MISSOURI

Tobacco product sales tax. Rate increases became effective August 13, 1982.

Corporation net income tax. Intangibles tax on banking institutions repealed effective May 16, 1982.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1982, was 14 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Individual income tax. Tax rate increase applicable January 1, 1982.

Corporation net income tax. Rate decreases were in effect January 1, 1980, through December 31, 1981.

NEVADA

General sales and gross receipts tax. Tax rate increased from 3.5 to 5.75 percent effective May 1, 1981.

Motor fuel sales tax. Tax rate increased from 6 to 10.25 cents per gallon effective July 1, 1982.

NEW HAMPSHIRE

Corporation net income tax. A surtax was imposed applicable July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW JERSEY

Tobacco product sales tax. Rate increases became effective June 14, 1982.

NEW MEXICO

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of December 31, 1982, was 10 cents per gallon.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Individual income tax. Tax rates decreased and credits increased applicable January 1, 1981.

NEW YORK

Corporation net income tax. Unincorporated business tax repealed effective January 1, 1981.

NORTH DAKOTA

Individual income tax. Tax rates decreased applicable January 1, 1981.

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

OHIO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1981, decreased from 5 to 4 percent effective July 1, 1981, and increased from 4 to 5 percent effective November 24, 1981. In addition cigarette sales and some services are no longer exempt from sales tax effective November 15, 1981.

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of December 31, 1982, was 11.7 cents per gallon.

Tobacco product sales tax. Rate decreases became effective November 15, 1981.

Alcoholic beverage sales tax. Tax rate decreased effective June 30, 1981.

Individual income tax. Surtax was imposed on the 1982 liability.

Corporation net income tax. A 15 percent surtax was imposed applicable to the 1981 tax liability. Tax rate increased effective November 15, 1981.

OREGON

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective January 1, 1982.

Tobacco product sales tax. Rate increases became effective June 1, 1982.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of December 31, 1982, was 11 cents per gallon.

Tobacco product sales tax. Rate increases became effective March 15, 1982.

Individual income tax. Tax rate increased applicable to 1981 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1982, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1982, was 13 cents per gallon.

UTAH

Tobacco products sales tax. Rate increases became effective July 1, 1982.

Alcoholic beverage sales. Rate increases became effective July 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective June 28, 1982.

VERMONT

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1982.

Motor fuel sales tax. Tax was imposed on diesel fuel effective June 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

VIRGINIA

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

WASHINGTON

General sales and gross receipts tax. Additional business and occupation taxes were imposed and exemption for food products were repealed effective May 1, 1982.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of December 31, 1982, was 12 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Motor vehicle and operators' license tax. Initiated staggered registration system effective July 1, 1981.

WEST VIRGINIA

Motor vehicle and operators' license tax. Rate increases became effective September 1, 1981.

WISCONSIN

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective May 1, 1982.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1982, was 13 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Corporation net income tax. Includes funds previously held in escrow.

Motor vehicle and operators' license tax. Rate increases became effective October 1, 1982.

APPENDIX B
Seasonal Factors for Tax Collections, Fourth Quarter of 1982 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS									
1982:									
4TH QUARTER.	94.8	129.1	136.7	99.7	103.7	99.8	77.7	80.4	90.8
3D QUARTER	92.7	84.8	81.3	96.4	100.9	96.9	79.1	82.6	90.1
2D QUARTER	112.0	85.0	82.8	99.5	98.8	108.5	138.9	108.8	118.9
1ST QUARTER.	100.6	101.1	99.3	104.3	96.8	94.8	104.5	128.5	100.3
1981:									
4TH QUARTER.	94.7	128.9	136.3	99.7	103.4	99.8	77.5	80.1	90.6
3D QUARTER	92.7	85.0	81.6	96.5	101.1	96.9	78.9	82.1	90.2
2D QUARTER	112.0	85.1	83.0	99.5	98.8	108.7	139.0	109.2	119.0
1ST QUARTER.	100.7	100.7	98.6	104.4	96.8	94.7	105.1	129.4	100.3
1980:									
4TH QUARTER.	94.5	129.2	136.6	99.5	102.9	99.7	77.0	79.5	90.5
3D QUARTER	92.7	85.2	81.9	96.6	101.6	96.7	78.5	81.0	90.4
2D QUARTER	112.1	85.2	83.6	99.6	98.9	108.9	139.0	109.8	119.1
1ST QUARTER.	100.9	99.8	97.1	104.4	96.7	94.8	106.3	131.1	100.4
1979:									
4TH QUARTER.	94.1	129.7	137.2	99.3	102.3	99.7	76.1	78.2	89.9
3D QUARTER	92.7	85.4	82.1	96.7	102.2	96.3	78.1	80.0	90.6
2D QUARTER	112.3	85.6	84.5	99.7	99.3	109.3	139.1	109.8	119.3
1ST QUARTER.	101.2	98.4	95.1	104.4	96.3	94.8	107.6	134.0	100.5
1978:									
4TH QUARTER.	93.7	130.9	138.5	99.1	101.7	99.5	75.0	76.3	89.3
3D QUARTER	92.7	85.5	82.2	96.7	102.8	95.9	77.4	79.2	90.8
2D QUARTER	112.6	86.1	85.3	100.1	99.7	110.0	139.6	109.4	119.8
1ST QUARTER.	101.4	96.4	93.0	104.2	95.8	94.9	109.0	137.9	100.5
1977:									
4TH QUARTER.	93.3	131.6	138.9	99.0	101.0	99.4	74.1	73.5	88.8
3D QUARTER	92.4	85.9	82.6	96.6	103.6	95.4	76.8	78.5	90.8
2D QUARTER	112.9	87.0	86.3	100.6	100.2	110.4	140.2	108.5	120.4
1ST QUARTER.	101.7	94.5	92.1	103.7	94.9	95.2	109.1	141.9	100.3

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to current quarter. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 4 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the table grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.